

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Fort Wayne Community Schools (235)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$14,308,999	\$14,494,414	\$15,226,415	\$15,325,216	1.73%	0.65%
Non - Certified Salaries	120	\$6,216,975	\$6,958,120	\$7,177,160	\$7,495,528	4.79%	4.44%
Group Health Insurance	222	\$3,977,350	\$4,044,019	\$4,242,798	\$4,517,538	3.24%	6.48%
Social Security Certified	212	\$1,050,343	\$1,062,349	\$1,100,681	\$1,086,573	0.85%	-1.28%
Public Employees Retirement Fund	214	\$714,159	\$920,739	\$1,035,901	\$982,088	8.29%	-5.19%
Instruction Services	311	\$543,305	\$886,612	\$914,711	\$809,879	10.50%	-11.46%
Teacher Retirement Fund, After 7-1-95	216	\$612,149	\$648,813	\$749,572	\$746,641	5.09%	-0.39%
Nonlicensed Employees	136	\$364,506	\$635,362	\$746,894	\$701,084	17.77%	-6.13%
Social Security Noncertified	211	\$488,208	\$530,451	\$559,109	\$559,551	3.47%	0.08%
Teacher Retirement Fund, Prior to 7-1-95	215	\$494,873	\$502,715	\$509,190	\$503,775	0.45%	-1.06%
Other Group Insurance Authorized by Statute	224	\$194,668	\$171,256	\$182,371	\$298,076	11.24%	63.45%
Operational Supplies	611	\$213,045	\$201,217	\$174,508	\$245,831	3.64%	40.87%
Instructional Programs Improvement Services	312	\$1,280	\$0	\$25,345	\$116,316	208.75%	358.93%
Stipends	131	\$0	\$366,890	\$69,004	\$56,537	NA	-18.07%
Workers Compensation Insurance	225	\$43,932	\$45,622	\$47,848	\$47,592	2.02%	-0.53%
Group Life Insurance	221	\$61,290	\$47,235	\$49,402	\$47,435	-6.21%	-3.98%
Equipment	730	\$741	\$0	\$777	\$30,599	153.50%	3838.35%
Travel	580	\$10,774	\$11,604	\$10,835	\$18,661	14.72%	72.22%
Unemployment Insurance	230	\$19,500	\$19,395	\$11,350	\$13,456	-8.86%	18.55%
Terminal Leave	125	\$7,014	\$14,460	\$19,377	\$11,259	12.56%	-41.89%
Dues and Fees	810	\$7,250	(\$165)	\$3,625	\$7,511	0.89%	107.21%
Printing and Binding	550	\$3,588	\$2,078	\$4,499	\$5,442	10.98%	20.98%
Computer Hardware	741	\$37,620	\$755	\$0	\$2,643	-48.52%	NA
Pupil Services	313	\$900	\$300	\$700	\$2,200	25.04%	214.29%
Content	747	\$0	\$0	\$0	\$958	NA	NA
Library Books	640	\$1,601	\$104	\$658	\$575	-22.58%	-12.62%
Pre-2008 Object Code - Temporary Salaries	130	\$354,998	\$0	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$29,729,065	\$31,564,344	\$32,862,730	\$33,632,965	3.13%	2.34%
Student Academic Achievement							
Certified Salaries	110	\$99,392,030	\$99,246,925	\$99,184,047	\$101,421,415	0.51%	2.26%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Group Health Insurance	222	\$21,306,682	\$20,793,322	\$20,926,122	\$22,010,619	0.82%	5.18%
Non - Certified Salaries	120	\$15,529,720	\$15,255,163	\$16,629,187	\$17,408,630	2.90%	4.69%
Social Security Certified	212	\$6,865,600	\$6,923,385	\$6,843,085	\$6,819,420	-0.17%	-0.35%
Stipends	131	\$195,312	\$5,722,728	\$5,064,212	\$4,964,064	124.53%	-1.98%
Teacher Retirement Fund, After 7-1-95	216	\$4,048,969	\$4,391,477	\$4,631,503	\$4,731,477	3.97%	2.16%
Operational Supplies	611	\$3,632,005	\$3,729,421	\$3,426,333	\$4,500,379	5.51%	31.35%
Other Group Insurance Authorized by Statute	224	\$3,602,086	\$4,114,783	\$4,033,374	\$4,222,782	4.05%	4.70%
Computer Hardware	741	\$4,921,139	\$4,293,284	\$3,795,609	\$3,668,739	-7.08%	-3.34%
Transfer Tuition - Other	569	\$3,432,897	\$3,361,320	\$3,577,027	\$3,504,132	0.51%	-2.04%
Textbooks	630	\$2,941,892	\$2,312,753	\$3,227,041	\$3,461,919	4.15%	7.28%
Licensed Employees	135	\$3,723,430	\$3,660,609	\$3,391,538	\$3,393,335	-2.29%	0.05%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,104,516	\$3,081,881	\$3,102,142	\$3,107,579	0.02%	0.18%
Instructional Programs Improvement Services	312	\$1,689,347	\$2,202,285	\$3,358,813	\$2,883,345	14.30%	-14.16%
Social Security Noncertified	211	\$1,176,148	\$1,188,268	\$1,251,231	\$1,285,731	2.25%	2.76%
Staff Services	314	\$506,101	\$379,914	\$985,080	\$1,072,225	20.65%	8.85%
Public Employees Retirement Fund	214	\$1,828,637	\$4,068,620	\$1,018,350	\$1,049,791	-12.95%	3.09%
Travel	580	\$595,791	\$647,176	\$753,580	\$819,620	8.30%	8.76%
Instruction Services	311	\$518,580	\$880,562	\$590,617	\$784,244	10.89%	32.78%
Equipment	730	\$807,002	\$842,619	\$768,444	\$753,628	-1.70%	-1.93%
Rentals	440	\$355,032	\$476,042	\$474,907	\$475,256	7.56%	0.07%
Library Books	640	\$356,565	\$318,908	\$346,054	\$450,314	6.01%	30.13%
Content	747	\$245,783	\$177,454	\$170,340	\$356,972	9.78%	109.56%
Nonlicensed Employees	136	\$106,964	\$284,961	\$303,504	\$329,649	32.50%	8.61%
Group Life Insurance	221	\$328,626	\$257,757	\$260,104	\$246,036	-6.98%	-5.41%
Workers Compensation Insurance	225	\$230,793	\$231,867	\$234,362	\$235,254	0.48%	0.38%
Other Professional and Technical Services	319	\$122,785	\$320,679	\$603,369	\$145,732	4.38%	-75.85%
Periodicals	650	\$232,870	\$0	\$116,435	\$116,435	-15.91%	0.00%
Printing and Binding	550	\$126,978	\$162,299	\$118,632	\$110,949	-3.32%	-6.48%
Pupil Services	313	\$142,936	\$123,745	\$80,538	\$87,511	-11.54%	8.66%
Equipment Purchase over the LEA's Cap. Threshold	735	\$18,546	\$20,717	\$178,112	\$84,452	46.08%	-52.59%
Other Supplies and Materials	615, 660 - 689	\$34,610	\$16,018	\$36,218	\$41,962	4.93%	15.86%
Professional Development	748	\$61,269	\$33,701	\$23,451	\$41,843	-9.09%	78.43%
Terminal Leave	125	\$18,990	\$25,190	\$10,118	\$27,297	9.50%	169.77%
Other Technology Hardware	746	\$462,703	\$133,475	\$98	\$24,195	-52.18%	24533.48%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Fort Wayne Community Schools (235)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Bank Service Charges	871	\$12,622	\$13,395	\$14,335	\$16,528	6.97%	15.30%
Unemployment Insurance	230	\$93,630	\$69,413	\$31,140	\$16,190	-35.52%	-48.01%
Miscellaneous Objects	876 - 899	\$8,060	\$4,206	\$16,837	\$15,746	18.22%	-6.48%
Gasoline and Lubricants	613	\$13,442	\$6,599	\$7,466	\$11,851	-3.10%	58.72%
Connectivity	744	\$135,098	\$1,156,806	\$293,879	\$6,634	-52.93%	-97.74%
Postage and Postage Machine Rental	532	\$1,120	\$2,453	\$51	\$2,432	21.38%	4652.16%
Transfer Tuition to Private Sources	563	\$0	\$0	\$0	\$1,000	NA	NA
Other Employee Benefits	241 - 290	\$0	\$2,271	\$0	\$0	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$81,738	\$0	\$0	\$0	-100.00%	NA
Statistical Services	317	\$261,753	\$182,613	\$43,333	\$0	-100.00%	-100.00%
Wireless Equipment	743	\$1,059,322	\$0	\$0	\$0	-100.00%	NA
Improvements Other Than Buildings	715	\$42,801	\$0	\$0	\$0	-100.00%	NA
Repairs and Maintenance Services	430	\$9,673	\$0	\$6,227	\$0	-100.00%	-100.00%
Student Transportation Services	510	\$5,223	\$0	\$1,245	\$0	-100.00%	-100.00%
Advertising	540	\$20,002	\$0	\$0	\$0	-100.00%	NA
Telecommunications Equipment	745	\$69,910	\$0	\$0	\$0	-100.00%	NA
Distance Learning Equipment	742	\$0	\$0	\$81,430	\$0	NA	-100.00%
Student Academic Achievement Total		\$184,477,726	\$191,117,065	\$190,009,520	\$194,707,310	1.36%	2.47%
Overhead and Operational							
Non - Certified Salaries	120	\$21,058,567	\$21,242,395	\$21,738,624	\$21,062,900	0.01%	-3.11%
Repairs and Maintenance Services	430	\$8,604,627	\$9,113,743	\$9,480,654	\$9,622,436	2.83%	1.50%
Food Purchases	614	\$6,871,193	\$6,579,733	\$7,611,625	\$8,122,707	4.27%	6.71%
Group Health Insurance	222	\$6,538,515	\$6,521,121	\$6,438,203	\$6,362,070	-0.68%	-1.18%
Light and Power - Other Than Heating and Cooling	625	\$3,733,991	\$3,849,593	\$3,460,365	\$4,008,992	1.79%	15.85%
Operational Supplies	611	\$2,868,176	\$3,709,950	\$3,672,984	\$3,702,219	6.59%	0.80%
Public Employees Retirement Fund	214	\$2,456,291	\$3,142,510	\$2,564,359	\$2,415,219	-0.42%	-5.82%
Equipment Purchase over the LEA's Cap. Threshold	735	\$3,232,962	\$1,995,005	\$1,973,553	\$2,024,130	-11.05%	2.56%
Social Security Noncertified	211	\$1,527,384	\$1,545,291	\$1,566,826	\$1,485,896	-0.69%	-5.17%
Insurance	520	\$1,715,320	\$1,744,982	\$1,814,575	\$1,365,846	-5.54%	-24.73%
Heating and Cooling for Buildings - Gas	622	\$1,297,554	\$1,712,208	\$1,254,724	\$1,130,081	-3.40%	-9.93%
Gasoline and Lubricants	613	\$2,620,200	\$2,480,833	\$1,860,788	\$1,038,346	-20.66%	-44.20%
Computer Hardware	741	\$1,034,476	\$1,188,256	\$769,858	\$781,347	-6.78%	1.49%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Certified Salaries	110	\$808,607	\$721,500	\$919,772	\$621,057	-6.38%	-32.48%
Other Professional and Technical Services	319	\$565,657	\$854,065	\$591,108	\$605,997	1.74%	2.52%
Workers Compensation Insurance	225	\$387,179	\$386,489	\$389,339	\$354,342	-2.19%	-8.99%
Water and Sewage	411	\$692,981	\$757,611	\$768,192	\$322,736	-17.39%	-57.99%
Equipment	730	\$274,694	\$617,731	\$1,343,743	\$300,801	2.30%	-77.61%
Board of Education Services	318	\$335,354	\$246,141	\$166,958	\$223,764	-9.62%	34.02%
Content	747	\$130,278	\$74,103	\$139,106	\$199,676	11.27%	43.54%
Removal of Refuse and Garbage	412	\$179,989	\$182,487	\$193,926	\$198,664	2.50%	2.44%
Other Group Insurance Authorized by Statute	224	\$157,774	\$151,789	\$194,949	\$134,562	-3.90%	-30.98%
Telecommunications Equipment	745	\$0	\$427,514	\$1,848,077	\$127,757	NA	-93.09%
Data Processing Services	316	\$5,307	\$9,450	\$161,396	\$124,801	120.22%	-22.67%
Telephone	531	\$117,679	\$146,981	\$122,230	\$124,602	1.44%	1.94%
Other Purchased Property Services	490 - 499	\$88,143	\$95,364	\$108,584	\$108,537	5.34%	-0.04%
Rentals	440	\$110,313	\$105,960	\$97,737	\$103,142	-1.67%	5.53%
Tires and Repairs	612	\$140,120	\$97,095	\$129,101	\$81,658	-12.63%	-36.75%
Bank Service Charges	871	(\$69,637)	(\$140,834)	\$65,792	\$67,559	NA	2.69%
Travel	580	\$64,735	\$65,196	\$48,182	\$65,699	0.37%	36.36%
Postage and Postage Machine Rental	532	\$28,715	\$28,453	\$60,354	\$62,134	21.28%	2.95%
Student Transportation Services	510	\$70,547	\$65,777	\$62,466	\$55,194	-5.95%	-11.64%
Nonlicensed Employees	136	\$15,185	\$44,066	\$40,926	\$50,836	35.27%	24.21%
Dues and Fees	810	\$24,015	\$27,354	\$32,475	\$44,345	16.57%	36.55%
Social Security Certified	212	\$51,747	\$39,115	\$44,427	\$35,622	-8.91%	-19.82%
Board Member Compensation	115	\$39,359	\$35,048	\$33,622	\$33,462	-3.98%	-0.48%
Printing and Binding	550	\$21,650	\$25,206	\$39,829	\$30,538	8.98%	-23.33%
Group Life Insurance	221	\$37,286	\$26,924	\$27,561	\$26,183	-8.46%	-5.00%
Staff Services	314	\$43,946	\$57,793	\$41,591	\$25,382	-12.82%	-38.97%
Terminal Leave	125	\$43,679	\$31,122	\$45,542	\$24,993	-13.03%	-45.12%
Teacher Retirement Fund, After 7-1-95	216	\$14,786	\$15,312	\$20,963	\$18,348	5.54%	-12.47%
Unemployment Insurance	230	\$36,135	\$17,229	\$38,581	\$18,216	-15.74%	-52.79%
Teacher Retirement Fund, Prior to 7-1-95	215	\$20,925	\$15,951	\$19,028	\$17,582	-4.26%	-7.59%
Advertising	540	\$26,603	\$22,363	\$15,369	\$13,056	-16.30%	-15.05%
Other Employee Benefits	241 - 290	\$40,000	\$32,736	\$30,000	\$10,000	-29.29%	-66.67%
Instruction Services	311	\$12,522	\$10,399	\$4,814	\$9,920	-5.66%	106.08%
Official Bond Premiums	525	\$29,583	\$11,761	\$9,299	\$8,694	-26.37%	-6.50%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Seldom or Non-recurring Fines	825	\$0	\$377	\$0	\$6,837	NA	NA
Instructional Programs Improvement Services	312	\$8,686	\$11,514	\$7,272	\$4,887	-13.39%	-32.80%
Improvements Other Than Buildings	715	\$499	\$379	\$530	\$429	-3.68%	-18.96%
Licensed Employees	135	\$75	\$25	\$25	\$25	-24.02%	0.00%
Buildings	720	\$0	\$40,454	\$33,097	\$10	NA	-99.97%
Pre-2008 Object Code - Temporary Salaries	130	\$34,090	\$0	\$0	\$0	-100.00%	NA
Professional Development	748	\$427	\$0	\$0	\$0	-100.00%	NA
Stipends	131	\$0	\$484,493	\$136,000	\$0	NA	-100.00%
Miscellaneous Objects	876 - 899	(\$747,011)	(\$308,218)	(\$792,696)	(\$1,609,770)	NA	-103.08%
Overhead and Operational Total		\$67,401,879	\$70,359,898	\$71,446,402	\$65,774,468	-0.61%	-7.94%
Non Operational							
Buildings	720	\$7,013,918	\$38,394,708	\$36,975,856	\$30,688,271	44.63%	-17.00%
Miscellaneous Objects	876 - 899	\$11,173,733	\$10,454,774	\$12,780,840	\$15,031,091	7.70%	17.61%
Redemption of Principal	831	\$7,101,235	\$9,153,193	\$8,782,032	\$7,394,898	1.02%	-15.80%
Construction Services	450	\$0	\$0	\$0	\$1,713,060	NA	NA
Non - Certified Salaries	120	\$1,476,802	\$1,613,612	\$1,635,281	\$1,630,181	2.50%	-0.31%
Equipment	730	\$782,745	\$651,616	\$1,002,456	\$1,533,344	18.31%	52.96%
Operational Supplies	611	\$1,302,159	\$1,407,095	\$1,316,228	\$1,418,831	2.17%	7.80%
Certified Salaries	110	\$1,103,629	\$1,227,362	\$1,262,959	\$1,263,131	3.43%	0.01%
Interest	832	\$1,854,744	\$1,514,731	\$1,208,451	\$969,061	-14.98%	-19.81%
Other Professional and Technical Services	319	\$2,478,045	\$1,065,923	\$1,448,026	\$633,059	-28.91%	-56.28%
Land and Easements	710	\$77,618	\$333,622	\$281,227	\$591,869	66.18%	110.46%
Improvements Other Than Buildings	715	\$379,855	\$388,036	\$248,614	\$420,208	2.56%	69.02%
Rentals	440	\$375,477	\$430,189	\$377,602	\$391,538	1.05%	3.69%
Group Health Insurance	222	\$354,244	\$373,679	\$381,503	\$384,070	2.04%	0.67%
Public Employees Retirement Fund	214	\$170,845	\$241,885	\$218,007	\$214,672	5.88%	-1.53%
Social Security Noncertified	211	\$127,062	\$143,283	\$147,340	\$143,197	3.03%	-2.81%
Repairs and Maintenance Services	430	\$83,597	\$89,359	\$121,966	\$119,655	9.38%	-1.89%
Equipment Purchase over the LEA's Cap. Threshold	735	\$55,281	\$9,461	\$71,187	\$78,990	9.33%	10.96%
Social Security Certified	212	\$52,898	\$62,747	\$62,838	\$65,087	5.32%	3.58%
Teacher Retirement Fund, After 7-1-95	216	\$36,830	\$44,560	\$43,483	\$46,394	5.94%	6.70%
Other Group Insurance Authorized by Statute	224	\$68,065	\$29,155	\$30,893	\$30,589	-18.12%	-0.99%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Workers Compensation Insurance	225	\$25,052	\$27,665	\$27,288	\$26,421	1.34%	-3.18%
Teacher Retirement Fund, Prior to 7-1-95	215	\$20,202	\$23,866	\$24,096	\$24,835	5.30%	3.06%
Computer Hardware	741	\$1,658	\$0	\$2,556	\$19,755	85.79%	672.90%
Awards	875	\$40,064	\$12,500	\$9,500	\$15,709	-20.87%	65.36%
Printing and Binding	550	\$0	\$26,425	\$40,643	\$10,618	NA	-73.87%
Terminal Leave	125	\$1,617	\$4,872	\$12,685	\$3,672	22.77%	-71.05%
Board of Education Services	318	\$0	\$0	\$6,524	\$2,870	NA	-56.01%
Group Life Insurance	221	\$2,545	\$2,116	\$2,161	\$2,104	-4.64%	-2.60%
Stipends	131	\$1,100	\$22,822	(\$690)	\$1,125	0.56%	263.04%
Travel	580	\$599	\$448	\$650	\$644	1.80%	-0.91%
Seldom or Non-Recurring Purchases	873	\$35,985	\$0	\$18,375	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$8,841	\$0	\$0	\$0	-100.00%	NA
Licensed Employees	135	\$91	\$0	\$0	\$0	-100.00%	NA
Instructional Programs Improvement Services	312	\$110,488	\$1,588	\$400	\$0	-100.00%	-100.00%
Nonlicensed Employees	136	\$0	\$231	\$0	\$0	NA	NA
Insurance	520	\$0	\$4,816	\$15,891	\$0	NA	-100.00%
Non Operational Total		\$36,317,023	\$67,756,341	\$68,556,865	\$64,868,949	15.61%	-5.38%
Grand Total		\$317,925,693	\$360,797,648	\$362,875,517	\$358,983,692	3.08%	-1.07%